



**SUPERIOR COURT AND SPECIAL DISTRICTS**  
**FY 2022-2023 and FY 2021-22 EMPLOYER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2022**

Actuarial Valuation Date: June 30, 2021

**SUPERIOR COURT**

**Miscellaneous**

**All Members**

	Tier 1		Tier 2		Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Basic	24.12%	23.20%	24.01%	23.07%	25.89%	25.07%	19.85%	18.90%
COLA	4.98%	5.00%	1.77%	1.88%	4.03%	4.14%	3.54%	3.65%
<b>Total</b>	<b>29.10%</b>	<b>28.20%</b>	<b>25.78%</b>	<b>24.95%</b>	<b>29.92%</b>	<b>29.21%</b>	<b>23.39%</b>	<b>22.55%</b>

**SPECIAL DISTRICTS**

**Miscellaneous**

**Fair Oaks Cemetery and Galt-Arno Cemetery Districts**

	Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Basic	29.80%	28.41%	23.76%	22.24%
COLA	4.63%	4.73%	4.14%	4.24%
<b>Total</b>	<b>34.43%</b>	<b>33.14%</b>	<b>27.90%</b>	<b>26.48%</b>

**Orangevale Recreation and Park District**

	Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Basic	27.90%	26.81%	26.92%	25.76%
COLA	5.04%	5.29%	4.62%	4.86%
<b>Total</b>	<b>32.94%</b>	<b>32.10%</b>	<b>31.54%</b>	<b>30.62%</b>

**Rio Linda Elverta Recreation and Parks District**

	Tier 5	
	FY 2022-23	FY 2021-22
Basic	10.00%	9.80%
COLA	2.04%	2.04%
<b>Total</b>	<b>12.04%</b>	<b>11.84%</b>

**All Other Districts**

	Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Basic	32.96%	31.93%	26.92%	25.76%
COLA	5.11%	5.35%	4.62%	4.86%
<b>Total</b>	<b>38.07%</b>	<b>37.28%</b>	<b>31.54%</b>	<b>30.62%</b>



**SUPERIOR COURT**  
**FY 2022-23 and FY 2021-23 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2022**

Actuarial Valuation Date: June 30, 2021

**Miscellaneous Tier 1**  
**COLA Factor: 0.5919**

Entry Age <sup>(2)</sup>	Low Rate <sup>(1)</sup>		High Rate <sup>(1)</sup>		Entry Age <sup>(2)</sup>	Low Rate <sup>(1)</sup>		High Rate <sup>(1)</sup>	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22		FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
16	3.50%	3.42%	5.25%	5.13%	38	4.82%	4.71%	7.23%	7.06%
17	3.55%	3.47%	5.33%	5.21%	39	4.90%	4.79%	7.35%	7.18%
18	3.61%	3.53%	5.41%	5.29%	40	4.98%	4.86%	7.47%	7.29%
19	3.65%	3.56%	5.48%	5.35%	41	5.05%	4.93%	7.58%	7.40%
20	3.71%	3.62%	5.56%	5.43%	42	5.13%	5.01%	7.69%	7.51%
21	3.76%	3.67%	5.64%	5.50%	43	5.20%	5.08%	7.80%	7.62%
22	3.80%	3.72%	5.71%	5.58%	44	5.27%	5.15%	7.91%	7.73%
23	3.87%	3.78%	5.81%	5.68%	45	5.36%	5.24%	8.04%	7.85%
24	3.93%	3.84%	5.89%	5.75%	46	5.43%	5.30%	8.15%	7.96%
25	3.98%	3.89%	5.97%	5.83%	47	5.50%	5.36%	8.25%	8.05%
26	4.03%	3.94%	6.05%	5.91%	48	5.56%	5.43%	8.34%	8.15%
27	4.09%	4.00%	6.14%	6.00%	49	5.62%	5.49%	8.42%	8.23%
28	4.15%	4.06%	6.22%	6.08%	50	5.62%	5.49%	8.44%	8.24%
29	4.22%	4.12%	6.32%	6.17%	51	5.59%	5.46%	8.39%	8.19%
30	4.28%	4.18%	6.42%	6.27%	52	5.56%	5.43%	8.34%	8.15%
31	4.34%	4.24%	6.51%	6.36%	53	5.52%	5.40%	8.29%	8.10%
32	4.41%	4.30%	6.61%	6.45%	54	5.50%	5.36%	8.25%	8.05%
33	4.47%	4.37%	6.70%	6.55%	55	5.50%	5.36%	8.25%	8.05%
34	4.54%	4.43%	6.80%	6.64%	56	5.50%	5.36%	8.25%	8.05%
<b>35</b>	<b>4.60%</b>	<b>4.50%</b>	<b>6.91%</b>	<b>6.75%</b>	57	5.50%	5.36%	8.25%	8.05%
36	4.66%	4.56%	7.00%	6.84%	58	5.50%	5.36%	8.25%	8.05%
37	4.75%	4.63%	7.12%	6.95%	59 & over	5.50%	5.36%	8.25%	8.05%

<sup>(1)</sup> The low rate applies to the first \$161 of the bi-weekly salary, and the high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

<sup>(2)</sup> For Miscellaneous Tier 1 members who entered SCERS membership prior to January 1, 1975, contributions will be based on their actual entry age, and all other Miscellaneous Tier 1 members will contribute on the basis of a single entry age of 35.



**SUPERIOR COURT**  
**FY 2022-23 and FY 2021-23 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**(CONTINUED)**  
**Effective First Full Pay Period in July 2022**

Actuarial Valuation Date: June 30, 2021

<b>Miscellaneous Tier 2</b>				<b>Miscellaneous Tier 3</b>				<b>Miscellaneous Tier 5</b>	
COLA Factor: None				COLA Factor: 0.4428				COLA Factor: 0.2145	
<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>		<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>			
<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>FY 2022-23<sup>(2)</sup></b>	<b>FY 2021-22</b>
2.77%	2.77%	4.16%	4.16%	4.00%	4.00%	6.00%	6.01%	10.02%	10.01%

<sup>(1)</sup> The low rate applies to the first \$161 of the bi-weekly salary, and the high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

<sup>(2)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2022, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$134,974 for members contributing to Social Security and \$161,969 for members not contributing to Social Security.



**FAIR OAKS CEMETERY AND GALT-ARNO CEMETERY DISTRICTS**  
**FY 2022-23 and FY 2021-23 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2022**

Actuarial Valuation Date: June 30, 2021

<b>Miscellaneous Tier 3</b>				<b>Miscellaneous Tier 5</b>			
COLA Factor: 0.4428				COLA Factor: 0.2145			
<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>		<b>FY 2022-23<sup>(2)</sup></b>		<b>FY 2021-22</b>	
<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>FY 2022-23<sup>(2)</sup></b>	<b>FY 2021-22</b>	<b>FY 2022-23<sup>(2)</sup></b>	<b>FY 2021-22</b>
4.00%	4.00%	6.00%	6.01%	10.02%	10.01%	10.02%	10.01%

<sup>(1)</sup> The low rate applies to the first \$161 of the bi-weekly salary, and the high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

<sup>(2)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2022, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$134,974 for members contributing to Social Security and \$161,969 for members not contributing to Social Security.



**ORANGEVALE RECREATION AND PARK DISTRICT**  
**FY 2022-23 and FY 2021-23 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2022**

Actuarial Valuation Date: June 30, 2021

<b>Miscellaneous Tier 3</b>				<b>Miscellaneous Tier 5</b>			
COLA Factor: 0.4428				COLA Factor: 0.2145			
<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>					
<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>FY 2022-23<sup>(2)</sup></b>	<b>FY 2021-22</b>		
7.55%	7.61%	11.33%	11.41%	10.02%	10.01%		

<sup>(1)</sup> The low rate applies to the first \$161 of the bi-weekly salary, and the high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

<sup>(2)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2022, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$134,974 for members contributing to Social Security and \$161,969 for members not contributing to Social Security.



**RIO LINDA ELVERTA RECREATION AND PARKS DISTRICT  
FY 2022-23 and FY 2021-23 MISCELLANEOUS MEMBER CONTRIBUTION RATES  
Effective First Full Pay Period in July 2022**

Actuarial Valuation Date: June 30, 2021

**Miscellaneous Tier 5**

COLA Factor: 0.2145

<b>FY 2022-23<sup>(1)</sup></b>	<b>FY 2021-22</b>
10.02%	10.01%

<sup>(1)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2022, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$134,974 for members contributing to Social Security and \$161,969 for members not contributing to Social Security.



**ALL OTHER SPECIAL DISTRICTS<sup>(1)</sup>**  
**FY 2022-23 and FY 2021-23 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2022**

Actuarial Valuation Date: June 30, 2021

<b>Miscellaneous Tier 3</b>				<b>Miscellaneous Tier 5</b>			
		COLA Factor: 0.4428				COLA Factor: 0.2145	
<b>Low Rate<sup>(2)</sup></b>		<b>High Rate<sup>(2)</sup></b>					
<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>FY 2022-23<sup>(3)</sup></b>	<b>FY 2021-22</b>		
4.00%	4.00%	6.00%	6.01%	10.02%	10.01%		

<sup>(1)</sup> Contribution rates are for the following employers: Carmichael Recreation and Park District, Elk Grove Consumnes Cemetery District, Mission Oaks Recreation and Park District, Sacramento Employment and Training Agency, and Sunrise Recreation and Park District.

<sup>(2)</sup> The low rate applies to the first \$161 of the bi-weekly salary, and the high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

<sup>(3)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2022, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$134,974 for members contributing to Social Security and \$161,969 for members not contributing to Social Security.